



**Subject: STANDARD FORM 132, APPORTIONMENT AND REAPPORTIONMENT
 SCHEDULE**

5-65-00 Authority
5-65-10 Reporting Standards
5-65-20 Timing of Reports
Exhibit 5-65-A Standard Form 132 and Crosswalk
Exhibit 5-65-B Conceptual Budgetary Framework
Exhibit 5-65-C Proforma SF 132 Scenario
Exhibit 5-65-D Scenario Transactions
Exhibit 5-65-E Scenario Preclosing Trial Balance
Exhibit 5-65-F Scenario Standard Form 132

5-65-00 AUTHORITY

As specified in 31 U.S.C. 3512, the head of each agency shall establish and maintain systems of accounting and internal controls that provide reliable accounting and internal controls for the activities of the agencies. These systems will provide the basis for preparing and supporting the budget requests of the agency; for providing financial information the President requires in formulating the budget; and for executing the budget.

31 U.S.C. 1514 requires the head of each agency, subject to approval of the President, to prescribe by regulation a system of administrative control of funds. The approval of fund control regulations has been delegated to the Director of OMB. OMB approval is intended to ensure that the objective of financial plans are met. HHS guidance on "Administration Control of Funds and Budget Execution Policy" is contained in Chapter 2-10 of this manual.

An integral part of the control of funds is the Standard Form 132 used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment.

This chapter does not cover Loans or Trust Funds. There will be separate chapters on these issues. HHS does not have Borrowing or Contract Authority so these topics are not illustrated in this chapter.

5-65-10 REPORTING STANDARDS

This chapter supplements the instruction in OMB Circular No. A-34 Sec. No. 34, Apportionment and Reapportionments Procedures. OMB Circular A-34 Sec. No. 34 contains guidance on: the coverage, adjustments not requiring submission, supporting data, number of

copies, authorizing officer and a line by line explanation of the SF-132. This chapter also contains the crosswalk of HHS Standard General Ledger (SGL) accounts to the SF-132 Apportionment and Reapportionment Schedule.

Lines 1 through 7 on the SF 132 mirror lines 1 through 7 on the SF 133. The remaining lines are related, but different. In addition, the SF 132 contains four columns, Description, Amount of latest SF 132, Agency Request, and Action by OMB. For a detailed explanation of these columns and line entries, see OMB Circular A-34 Section 35.1 and Exhibits 35 and 36.

Exhibit 5-65-A shows the crosswalk of the accounts and transactions to the SF 132 and Exhibit 5-65-B displays the conceptual budgetary framework. Exhibits 5-65-C, 5-65-D, 5-65-E and 5-65-F give an example of a proforma SF 132 scenario showing the transactions, preclosing trial balance and related SF 132.

5-65-20 TIMING OF REPORTS

Initial Apportionments

The SF 132 is used both for the initial apportionments and for subsequent reapportionment. For initial apportionments where any part of the budgetary resources for the account does not result from current action of Congress, the initial apportionment will be submitted to OMB by August 21. For initial apportionment from current action of Congress the SF 132 will be submitted to OMB within 10 calendar days after the approval of the appropriation or by August 21, whichever is later.

Reapportionments

Reapportionment requests will be submitted to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available, program requirements, or cost factors (except as specified in section 34.5 of OMB Circular A-34). Such requests will be submitted so as to allow time for action by OMB before revised amounts are needed for obligation. Where emergencies, such as those involving the safety of human life or the protection of property, require immediate action, agency requests for reapportionment and OMB approval may be accomplished by telephone. As soon thereafter as practicable, agencies will submit apportionment schedules reflecting such action.

A reapportionment request will be submitted within 10 calendar days after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial appropriation for the year has been made.

STANDARD FORM 132 AND CROSSWALK

Note 1	=	Transaction executed by SF 132 data input and used to update accounting records.
Note 2	=	Transaction executed by accounting system and used to update the SF 132.
Note 3	=	Transaction executed by accounting system after Treasury accomplished transaction.
Note 4	=	Transaction generated by Operations Branch through daily activity.
Note 5		Applicable only to multi and no-year accounts
Note 6		All account balances are ending balances unless noted otherwise

Line Number	Title	Account No. (Trans. No.) Note 6	Comments
BUDGETARY RESOURCES			
1	Budget authority:		
1A	Appropriations	4119 (00B), 4119 (00R), 4119 (003), 4119 (00C), 4150 (00V), 4112 (00A)	Note 1 Transaction Code depends on the type of appropriation (appropriation, deficiency appropriation, indefinite appropriation, reappropriation, etc.)
1B	Borrowing authority		Not used in HHS
1C	Contract authority		Not used in HHS
1D	Net transfers, current year authority realized (+ or -)	4170 (005)	Note 3 (executed with an SF 1151)
1E	Other	4160 (00M), 4120 (002)	Note 1

Line Number	Title	Account No. (Trans. No.) Note 6	Comments
2	Unobligated balance		
2A	Brought forward, October 1	4395, 4450, 4620, 4650 should equal 4201, 4221, 4222, 4225, 4251, 4283, 4287, 4801, 4802, 4901	Note 2 & Note 5 (until actual amounts are known, this is input through the SF 132.)
2B	Net transfers, prior year balance, actual (+ or -)	4190 (00G)	Note 3 (Executed with an SF 1151)
2C	Anticipated transfers, prior year balance (+ or -)	4180 (00N)	Note 1
3	Spending authority form offsetting collections (gross)		
3A	Earned		
3A1	Collected	4252, 4261, 4264, 4265, 4266, 4273, 4277, 4872, 4972	Note 4
3A2	Receivable from Federal sources	4251 (E-B), 4283 (E-B), 4287 (E-B)	Note 4
3B	Change in Unfilled customers' orders (+ or -)		
3B1	Advance received	4222 (E-B)	Note 4
3B2	Without advance from Federal sources	4221 (E-B)	Note 4
3C	Anticipated for rest of year		
3C1	Advance for anticipated orders		Only use with prior OMB approval
3C2	Without advance	4210 (006)	Note 1
3D	Transfers from trust funds		
3D1	Collected	4255	Note 3
3D2	Anticipated	4215	No TC exists at this time
4	Recoveries of prior year obligations		
4A	Actual	4871,4971	Note 4
4B	Anticipated	4310 (00E)	Note 1

Line Number	Title	Account No. (Trans. No.) Note 6	Comments
5	Temporarily not available pursuant to P L. _____ (-)	4395 (00Q)	Note 1 Temporarily withheld amounts only
6	Permanently not available		
6A	Cancellations of expired and no-year accounts	4350	Note 2
6B	Enacted rescissions of prior year balances (-)	4393 (00L), 4392 (00K)	Note 1
6C	Capital transfers and redemption of debt (-)	4147	Note 3
6D	Other authority withdrawn (-)		Not used in HHS
6E	Pursuant to P.L.	4396 (00H)	Note 1
6F	Anticipated for rest of year (+ or -)		Not used in HHS
7	Total Budgetary Resources		Must equal line 12
8	Apportioned:		
	Category A:		
8	(1) First quarter Note: Apportionments recorded as available for distribution to subsequent quarters (4512) and allocated by quarters (4511)	4511 4590 transaction 007 followed by 013	Note 1
8	(2) Second quarter	4511 (013)	Note 1
8	(3) Third quarter	4511 (013)	Note 1
8	(4) Fourth quarter	4511 (013)	Note 1
	Category B:		
8	Subcategory A...N	4511 (013)	Note 1
9	Withheld pending rescission	4420 (00J)	Note 1
10	Deferred	4430 (009)	Note 1
11	Unapportioned balance revolving fund	SGL Not Assigned	Requesting USSGL to assign account number(s)
12	Total Budgetary Resources		must equal line 7

Conceptual Budgetary Framework

Budgetary Resources

**Status of Budgetary Resources
 (Application of Budgetary Resources)**

4047 Anticipated Payments to Treasury	4310 Anticipated Recoveries of Prior-Year Obligations
4060 Anticipated Collection from Non-Federal Sources	4350 Cancelled Authority
4070 Anticipated Collections from Federal Sources	4420 Unapportioned Authority - Pending Recission
4112 Deficiency Appropriations	4430 Unapportioned Authority - OMB Deferral
4114 Appropriations Realized But Withdrawn	4450 Unapportioned Authority - Available
4119 Other Appropriations Realized	4511 Apportionment Available for Distribution - Current Quarter
4120 Appropriations Anticipated - Indefinite	4512 Apportionment Available for Distribution - Subsequent Quarters
4147 Actual Transfers to Treasury	4590 Apportionment Unavailable
4150 Reappropriations	4610 Allotments - Realized Resources
4160 Anticipated Transfers - Current-Year Authority	4620 Other Funds Available for Commitment / Obligation
4170 Transfers - Current-Year Authority	4630 Funds Not Available for Commitment / Obligation
4175 Allocation Transfers of Current-Year Authority	4650 Allotments - Expired Authority
4176 Allocation Transfer - Prior-Year Balances	4700 Commitments
4180 Anticipated Transfers - Prior-Year Authority	4801 Unexpended Obligations - Unpaid
4190 Transfers - Prior-Year Balances	4802 Unexpended Obligations - Prepaid / Advanced
4201 Total Actual Resources - Collected	4870 Downward Adjustments of Prior-Year Undelivered Orders
4210 Anticipated Reimbursements and Other Income	4880 Upward Adjustments of Prior-Year Undelivered Orders
4221 Unfilled Customer Orders Without Advances	4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
4222 Unfilled Customer Orders With Advance	4882 Upward Adjustments of Prior-Year Prepaid / Advanced Unexpended Obligations
4251 Reimbursements and Other Income Earned - Receivable	4901 Expended Authority - Unpaid
4252 Reimbursements and Other Income Earned - Collected	4902 Expended Authority - Paid
4261 Actual Collection of Fees	4981 Upward adjustments of Prior-year Unpaid Expended Authority
4264 Actual Collection of Rent	4982 Upward Adjustments of Prior-Year Expended Authority
4265 Proceeds From Collateral	
4266 Other Actual Collections - Non-Federal	
4273 Interest Collected From Treasury	
4277 Other Actual Collections -Federal	
4283 Interest Receivable form Treasury	
4287 Other Federal Receivable	
4393 Rescissions - Prior-Year	
4395 Authority Unavailable Pursuant to Public Law	
4396 Authority Permanently Not Available Pursuant to Public Law	
4392 Rescissions	
4395 Authority Unavailable Pursuant to Public Law - Temporary	
4396 Authority Permanently Not Available Pursuant to Public Law	
4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
4971 Downward Adjustment of Prior-Year Unpaid Expended Authority	
4972 Downward Adjustment of Prior-Year Paid Expended Authority Refunds Collected	

PROFORMA SF 132 SCENARIO

For the purposes of presentation, assume the following:

1. Definite annual appropriation of 1,000
2. Anticipated indefinite appropriation of 800
3. Show the 800 of anticipated indefinite appropriation as unavailable
4. Anticipated non-expenditure transfer from prior year FY appropriation of 700
5. Estimate anticipated reimbursement of 450
6. Show the 450 anticipated reimbursement as unavailable
7. Amount of anticipated recoveries of prior year obligations of 10
8. Show the 10 anticipated recoveries of prior year obligations as unavailable
9. Amount temporarily unavailable pursuant to public law of 300
10. Amount of enacted rescissions of prior year balances of 0
(Note: This example is an annual appropriation so it typically does not have a rescission of a prior-year balance.)
11. Amount permanently unavailable pursuant to public law of 200
12. Amount apportioned by OMB and available for allotment 1875
13. Amount that was available in subsequent quarter and now changed to available in current quarter 50
14. Amount of budgetary resources pending rescission by Congress 25
15. Amount of budgetary authority deferred from apportionments by OMB 40

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
4. (SF 132 Line 2C) To record Anticipated Non-expenditure Transfer From Prior Yr FY Appropriation.	001 00N	Proprietary DR. 1011 Authority 700 CR. 3100 Appropriated Capital 700 Budgetary DR. 4180 Anticipated Transfers - Prior-Year Authority 700 CR. 4512 Apportionment Available for Distribution - Subsequent Quarters 700
5. (SF 132 Line 3C2) To record the estimated anticipated reimbursements.	006	Proprietary None Budgetary DR. 4210 Anticipated Reimbursements and Other Income 450 CR. 4450 Unapportioned Authority - Available 450
6. (SF 132 Line 8) To apportion the anticipated amount of unavailable. (Any time you anticipate funds, you immediately show them as unavailable) Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007	Proprietary None Budgetary DR. 4450 Unapportioned Authority 450 CR. 4590 Apportionments Unavailable - Anticipated Resources 450

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
7. (SF 132 Line 4B) To record estimated recoveries of Prior Obligation.	00E	Proprietary None Budgetary DR. 4310 Anticipated Recoveries of Prior-Year Obligations 10 CR. 4450 Unapportioned Authority - Available 10
8. (SF 132 Line 8) To show estimate recoveries of Prior Obligation as unavailable. (Any time you anticipate funds, you immediately show them as unavailable) Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007	Proprietary None Budgetary DR. 4450 Unapportioned Authority 10 CR. 4590 Apportionments Unavailable - Anticipated Resources 10
9. (SF 132 Line 5) To record authority temporarily unavailable pursuant to public law.	00Q	Proprietary Budgetary DR. 4450 Unapportioned Authority - Available 400 CR. 4395 Authority Unavailable Pursuant to Public Law - Temporary 400

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
10. (SF 132 Line 6B) To record the enacted rescissions of prior year balances of 0. This used only if the rescission is proposed by the President.	00L	Proprietary None Budgetary DR. 4420 Unapportioned Authority - Pending Rescission 0 CR. 4393 Rescissions - Prior-Year 0
11. (SF 132 Line 6E) Record authority made permanently unavailable pursuant to public law.	001 00H	Proprietary DR. 3100 Unexpended Appropriation 200 CR. 1011 Authority 200 Budgetary DR. 4450 Unapportioned Authority - Available 200 CR. 4396 Authority Permanently Not Available Pursuant to Public Law 200
12. (SF 132 Line 8) To record budgetary authority apportioned by OMB and available for allotment. Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007 013	Proprietary None Budgetary DR. 4512 Apportionment Available for Distribution - Subsequent Quarters 335 CR. 4450 Unapportioned Authority Available 335 DR. 4511 Apportionment Available for Distribution - Current Quarter 335 CR. 4512 Apportionment Available for Distribution - Subsequent Quarter 335

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
13. (SF 132 Line 8) Record a change in the availability of Apportionment at the Beginning of the period	013	Proprietary None Budgetary DR. 4512 Apportionment Available for Distribution - Subsequent Quarter 50 CR. 4511 Apportionment Available for Distribution - Current Quarter 50
14. (SF 132 Line 9) To record budgetary resources pending rescission by Congress.	00J	Proprietary None Budgetary DR. 4450 Unapportioned Authority - Available 25 CR. 4420 Unapportioned Authority - Pending Rescission 25
15. (SF 132 Line 10) Record budgetary authority withheld from apportionments (deferral) by OMB.	009	Proprietary None Budgetary DR.4450 Unapportioned Authority - Available 40 CR. 4430 Unapportioned Authority - OMB Deferral 40

SCENARIO PRECLOSING TRIAL BALANCE

Proprietary

	<u>Debit</u>	<u>Credit</u>
1011 Authority	1500	
3100 Appropriated Capital	_____	1500
Total	<u>1500</u>	<u>1500</u>

Budgetary

	<u>Debit</u>	<u>Credit</u>
4119 Other Appropriations Realized	1000	
4120 Appropriations Anticipated - Indefinite	800	
4180 Anticipated Transfers - Prior-Year Authority	700	
4210 Anticipated Reimbursements and Other Income	450	
4310 Anticipated Recoveries of Prior-Year Obligations	10	
4393 Rescissions - Prior-Year	0	
4395 Authority Unavailable Pursuant to Public Law - Temporary		400
4396 Authority Permanently Not Available Pursuant to Public Law		200
4420 Unapportioned Authority - Pending Rescission		25
4430 Unapportioned Authority - OMB Deferral		40
4450 Unapportioned Authority - Available		0
4511 Apportionment Available for Distribution - Current Quarter		385
4512 Apportionment Available for Distribution - Subsequent Quarters		650
4590 Apportionment Unavailable	_____	1260
Total	<u>2960</u>	<u>2960</u>

SCENARIO STANDARD FORM 132

Line Number	Title	Account Number	Amount
BUDGETARY RESOURCES			
1	Budget authority:		
1A	Appropriations	4119	1,000
1B	Borrowing authority		
1C	Contract authority		
1D	Net transfers, current year authority realized (+ or -)		
1E	Other	4120	800
2	Unobligated balance		
2A	Brought forward, October 1		
2B	Net transfers, prior year balance, actual (+ or -)		
2C	Anticipated transfers, prior year balance (+ or -)	4180	700
3	Spending authority from offsetting collections (gross)		
3A	Earned		
3A1	Collected		
3A2	Receivable from Federal sources		

Line Number	Title	Account Number	Amount
3B	Change in Unfilled customers' orders (+ or -)		
3B1	Advance received		
3B2	Without advance from Federal sources		
3C	Anticipated for rest of year		
3C1	Advance for anticipated orders		
3C2	Without advance	4210	450
3D	Transfers from trust funds		
3D1	Collected		
3D2	Anticipated	4310	10
3	Recoveries of prior year obligations		
4A	Actual		
4B	Anticipated		
5	Temporarily not available pursuant to P L. _____ (-)	4395	400
6	Permanently not available		
6A	Cancellations of expired and no-year accounts		
6B	Enacted rescissions of prior year balances (-)		
6C	Capital transfers and redemption of debt (-)		
6D	Other authority withdrawn (-)		

Line Number	Title	Account Number	Amount
6E	Pursuant to P.L.____ (-)	4396	200
6F	Anticipated for rest of year (+ or -)		
7	Total Budgetary Resources		2,610
8	Apportioned:		
	Category A:		
8	(1) First quarter	4511, 4590	1,645
8	(2) Second quarter	4512	650
8	(3) Third quarter		
8	(4) Fourth quarter		
	Category B:		
8	(1) Subcategory 1		
8	(2) Subcategory 2		
8	(3) Subcategory 3		
8	(4) Subcategory 4		
9	Withheld pending rescission	4420	275
10	Deferred	4430	40
11	Unapportioned balance revolving fund		
12	Total Budgetary Resources		2,610

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Conceptual Budgetary Framework

Budgetary Resources

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 (Application of Budgetary Resources)**

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4190 Transfers - Prior-Year Balances	4802 Unexpended Obligations - Prepaid / Advanced
4201 Total Actual Resources - Collected	4870 Downward Adjustments of Prior-Year Undelivered Orders
4210 Anticipated Reimbursements and Other Income	4880 Upward Adjustments of Prior-Year Undelivered Orders
4221 Unfilled Customer Orders Without Advances	4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
4222 Unfilled Customer Orders With Advance	4882 Upward Adjustments of Prior-Year Prepaid / Advanced Unexpended Obligations
4251 Reimbursements and Other Income Earned - Receivable	4901 Expended Authority - Unpaid
4252 Reimbursements and Other Income Earned - Collected	4902 Expended Authority - Paid
4261 Actual Collection of Fees	4981 Upward adjustments of Prior-year Unpaid Expended Authority
4264 Actual Collection of Rent	4982 Upward Adjustments of Prior-Year Expended Authority
4265 Proceeds From Collateral	
4266 Other Actual Collections - Non-Federal	
4273 Interest Collected From Treasury	
4277 Other Actual Collections -Federal	
4283 Interest Receivable form Treasury	
4287 Other Federal Receivable	
4393 Rescissions - Prior-Year	
4395 Authority Unavailable Pursuant to Public Law	
4396 Authority Permanently Not Available Pursuant to Public Law	
4392 Rescissions	
4395 Authority Unavailable Pursuant to Public Law - Temporary	
4396 Authority Permanently Not Available Pursuant to Public Law	
4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
4971 Downward Adjustment of Prior-Year Unpaid Expended Authority	
4972 Downward Adjustment of Prior-Year Paid Expended Authority Refunds Collected	

PROFORMA SF 132 SCENARIO

For the purposes of presentation, assume the following:

1. Definite annual appropriation of 1,000
2. Anticipated indefinite appropriation of 800
3. Show the 800 of anticipated indefinite appropriation as unavailable
4. Anticipated non-expenditure transfer from prior year FY appropriation of 700
5. Estimate anticipated reimbursement of 450
6. Show the 450 anticipated reimbursement as unavailable
7. Amount of anticipated recoveries of prior year obligations of 10
8. Show the 10 anticipated recoveries of prior year obligations as unavailable
9. Amount temporarily unavailable pursuant to public law of 300
10. Amount of enacted rescissions of prior year balances of 0
(Note: This example is an annual appropriation so it typically does not have a rescission of a prior-year balance.)
11. Amount permanently unavailable pursuant to public law of 200
12. Amount apportioned by OMB and available for allotment 1875
13. Amount that was available in subsequent quarter and now changed to available in current quarter 50
14. Amount of budgetary resources pending rescission by Congress 25
15. Amount of budgetary authority deferred from apportionments by OMB 40

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
4. (SF 132 Line 2C) To record Anticipated Non-expenditure Transfer From Prior Yr FY Appropriation.	001 00N	Proprietary DR. 1011 Authority 700 CR. 3100 Appropriated Capital 700 Budgetary DR. 4180 Anticipated Transfers - Prior-Year Authority 700 CR. 4512 Apportionment Available for Distribution - Subsequent Quarters 700
5. (SF 132 Line 3C2) To record the estimated anticipated reimbursements.	006	Proprietary None Budgetary DR. 4210 Anticipated Reimbursements and Other Income 450 CR. 4450 Unapportioned Authority - Available 450
6. (SF 132 Line 8) To apportion the anticipated amount of unavailable. (Any time you anticipate funds, you immediately show them as unavailable) Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007	Proprietary None Budgetary DR. 4450 Unapportioned Authority 450 CR. 4590 Apportionments Unavailable - Anticipated Resources 450

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
7. (SF 132 Line 4B) To record estimated recoveries of Prior Obligation.	00E	Proprietary None Budgetary DR. 4310 Anticipated Recoveries of Prior-Year Obligations 10 CR. 4450 Unapportioned Authority - Available 10
8. (SF 132 Line 8) To show estimate recoveries of Prior Obligation as unavailable. (Any time you anticipate funds, you immediately show them as unavailable) Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007	Proprietary None Budgetary DR. 4450 Unapportioned Authority 10 CR. 4590 Apportionments Unavailable - Anticipated Resources 10
9. (SF 132 Line 5) To record authority temporarily unavailable pursuant to public law.	00Q	Proprietary Budgetary DR. 4450 Unapportioned Authority - Available 400 CR. 4395 Authority Unavailable Pursuant to Public Law - Temporary 400

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
10. (SF 132 Line 6B) To record the enacted rescissions of prior year balances of 0. This used only if the rescission is proposed by the President.	00L	Proprietary None Budgetary DR. 4420 Unapportioned Authority - Pending Rescission 0 CR. 4393 Rescissions - Prior-Year 0
11. (SF 132 Line 6E) Record authority made permanently unavailable pursuant to public law.	001 00H	Proprietary DR. 3100 Unexpended Appropriation 200 CR. 1011 Authority 200 Budgetary DR. 4450 Unapportioned Authority - Available 200 CR. 4396 Authority Permanently Not Available Pursuant to Public Law 200
12. (SF 132 Line 8) To record budgetary authority apportioned by OMB and available for allotment. Note: If funds are immediately available for Apportionment use Object Class (OC) 99.00. If funds are not immediately available use OC 99.01. For example anticipated funds are recorded in 4590 (OC 99.01) then when the anticipation is realized funds are moved from 4590 to 4512 (Transaction 005).	007 013	Proprietary None Budgetary DR. 4512 Apportionment Available for Distribution - Subsequent Quarters 335 CR. 4450 Unapportioned Authority Available 335 DR. 4511 Apportionment Available for Distribution - Current Quarter 335 CR. 4512 Apportionment Available for Distribution - Subsequent Quarter 335

Description of the Transaction	HHS Transaction No.	Dr and Cr for Both the Budgetary and Proprietary Accounts
13. (SF 132 Line 8) Record a change in the availability of Apportionment at the Beginning of the period	013	Proprietary None Budgetary DR. 4512 Apportionment Available for Distribution - Subsequent Quarter 50 CR. 4511 Apportionment Available for Distribution - Current Quarter 50
14. (SF 132 Line 9) To record budgetary resources pending rescission by Congress.	00J	Proprietary None Budgetary DR. 4450 Unapportioned Authority - Available 25 CR. 4420 Unapportioned Authority - Pending Rescission 25
15. (SF 132 Line 10) Record budgetary authority withheld from apportionments (deferral) by OMB.	009	Proprietary None Budgetary DR.4450 Unapportioned Authority - Available 40 CR. 4430 Unapportioned Authority - OMB Deferral 40

SCENARIO PRECLOSING TRIAL BALANCE

Proprietary

	<u>Debit</u>	<u>Credit</u>
1011 Authority	1500	
3100 Appropriated Capital	_____	1500
Total	<u>1500</u>	<u>1500</u>

Budgetary

	<u>Debit</u>	<u>Credit</u>
4119 Other Appropriations Realized	1000	
4120 Appropriations Anticipated - Indefinite	800	
4180 Anticipated Transfers - Prior-Year Authority	700	
4210 Anticipated Reimbursements and Other Income	450	
4310 Anticipated Recoveries of Prior-Year Obligations	10	
4393 Rescissions - Prior-Year	0	
4395 Authority Unavailable Pursuant to Public Law - Temporary		400
4396 Authority Permanently Not Available Pursuant to Public Law		200
4420 Unapportioned Authority - Pending Rescission		25
4430 Unapportioned Authority - OMB Deferral		40
4450 Unapportioned Authority - Available		0
4511 Apportionment Available for Distribution - Current Quarter		385
4512 Apportionment Available for Distribution - Subsequent Quarters		650
4590 Apportionment Unavailable	_____	1260
Total	<u>2960</u>	<u>2960</u>

SCENARIO STANDARD FORM 132

Line Number	Title	Account Number	Amount
BUDGETARY RESOURCES			
1	Budget authority:		
1A	Appropriations	4119	1,000
1B	Borrowing authority		
1C	Contract authority		
1D	Net transfers, current year authority realized (+ or -)		
1E	Other	4120	800
2	Unobligated balance		
2A	Brought forward, October 1		
2B	Net transfers, prior year balance, actual (+ or -)		
2C	Anticipated transfers, prior year balance (+ or -)	4180	700
3	Spending authority from offsetting collections (gross)		
3A	Earned		
3A1	Collected		
3A2	Receivable from Federal sources		

Line Number	Title	Account Number	Amount
3B	Change in Unfilled customers' orders (+ or -)		
3B1	Advance received		
3B2	Without advance from Federal sources		
3C	Anticipated for rest of year		
3C1	Advance for anticipated orders		
3C2	Without advance	4210	450
3D	Transfers from trust funds		
3D1	Collected		
3D2	Anticipated	4310	10
3	Recoveries of prior year obligations		
4A	Actual		
4B	Anticipated		
5	Temporarily not available pursuant to P L. _____ (-)	4395	400
6	Permanently not available		
6A	Cancellations of expired and no-year accounts		
6B	Enacted rescissions of prior year balances (-)		
6C	Capital transfers and redemption of debt (-)		
6D	Other authority withdrawn (-)		

Line Number	Title	Account Number	Amount
6E	Pursuant to P.L.____ (-)	4396	200
6F	Anticipated for rest of year (+ or -)		
7	Total Budgetary Resources		2,610
8	Apportioned:		
	Category A:		
8	(1) First quarter	4511, 4590	1,645
8	(2) Second quarter	4512	650
8	(3) Third quarter		
8	(4) Fourth quarter		
	Category B:		
8	(1) Subcategory 1		
8	(2) Subcategory 2		
8	(3) Subcategory 3		
8	(4) Subcategory 4		
9	Withheld pending rescission	4420	275
10	Deferred	4430	40
11	Unapportioned balance revolving fund		
12	Total Budgetary Resources		2,610